

**SABINE PARISH SCHOOL BOARD  
Borg, Louisiana**

**General Purpose Financial Statements and  
Independent Auditor's Reports  
As of June 30, 2000, and for the Year Then Ended  
with Supplemental Information Schedules**

**SABINE PARISH SCHOOL BOARD**  
**Board Minutes**

General Purpose Financial Statements and  
 Independent Auditor's Report  
 As of June 30, 2022, and for the Year Then Ended  
 With Supplementary Information Schedule

**C O N T E N T S**

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
General Purpose Financial Statements:		
Combining Balance Sheet - All Fund Types and Account Groups	A	3
Governmental Fund Types:		
Certified Statement of Revenues, Expenditures, and Changes in Fund Balances	B	6
Certified Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP) Basis and Actual - General and Special Revenue Funds	C	7
Notes to the Financial Statements		11
Supplemental Information Schedules:	<u>Schedule</u>	<u>Page No.</u>
Special Revenue Funds:		
Combining Balance Sheet	1	18
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	2	19
Federal Funds:		
Combining Balance Sheet	3	21
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	4	22

**C O N T E N T S (CONT'D)**

**Supplemental Information Schedules: (Cont'd)**

	<b>Schedule</b>	<b>Page No.</b>
<b>Other Special Revenue Funds:</b>		
Comparing Balance Sheet	6	40
Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances	6	41
<b>Building and Equipment Special Revenue Funds:</b>		
Comparing Balance Sheet	7	40
Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances	8	45
<b>Boat Service Funds:</b>		
Comparing Balance Sheet	9	40
Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances	10	50
<b>Capital Projects Funds:</b>		
Comparing Balance Sheet	11	50
Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances	12	55
<b>Picturing Fund Type - Agency Funds:</b>		
Comparing Balance Sheet	13	55
Schedule of Changes in Deposits Balances	14	59
<b>Schedule of Compensation Paid Board Members</b>	15	61
<b>Independent Auditor's Report Required By</b>		
<b>Government Auditing Standards:</b>		
Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		60

C O N T E N T S (Cont'd)

Supplemental Information Schedule: (Cont'd)

	SCHEDULE	PAGE-11
Independent Auditor's Reports Required by Office of Management and Budget's (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and the Single Audit Act:		
Search of Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in accordance with OMB Circular A-133		88
Schedule of Expenditures of Federal Awards	18	89
Schedule of Priorities and Quantities Costs	19	90
Independent Accountant's Report Required by Louisiana Legislative Auditor-School Board's Performance Measures		
Report on Applying Agreed-Upon Procedures relating to School Board's Performance Measures		92
General Fund Disposition and Budget, Expenditures and Current Fund Revenue Sources	1	97
Educative Levels of Public School State	11	99
Number and Type of Public Schools	112	99
Experience of Public Principals and Full-time Classroom Teachers	19	99
Public Staff Data	9	99
Class Size Characteristics	91	99
Expanding Educational Attainment Program (LEAP) for the 21st Century	112	99
The graduation rate data for the 21st century	1121	99
The Low Rate	18	99

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**Independent Auditor's Report**

**SABINE PARISH SCHOOL BOARD**  
Bogal, Louisiana

I have audited the general purpose financial statements of the Sabine Parish School Board as of June 30, 2003, and for the year then ended, as framed in the title of statement. These financial statements are the responsibility of the school board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and the overall presentation of the financial statements and, if applicable, assessing the general purpose financial statement presentation. I do not guarantee that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph of this report, in all material respects, are presented in accordance with the Sabine Parish School Board as of June 30, 2003, and the results of operations for the year then ended. In conformity with accepted principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated September 28, 2003, on my consideration of internal control over financial accounting and my tests of the compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular #129, Office of Director, Local Governments, and Government Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the audit procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

**CLARK COUNTY SCHOOL BOARD**  
Baton Rouge, Louisiana  
Baton Rouge, June 10, 2002

The accompanying supplementary information schedules listed in the table of contents, page 28 to page 31, are prepared for the purpose of additional analysis and are not required part of the basic financial statements of the Baton Rouge School Board. Such information has been included in the reporting process as applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The accompanying supplementary information schedules listed in the table of contents, page 32 to page 33, relating to the school board's performance measures are prepared for the purpose of additional analysis and are not a required part of the basic financial statements of the Baton Rouge School Board. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, accordingly, I do not express an opinion thereon.

*John W. May*

John W. May  
Auditor, Baton Rouge, Louisiana  
December 10, 2002

THURST PARISH SCHOOL BOARD  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF JUNE 30, 2002 AND FOR THE YEAR THEN ENDED









LARAMIE POLICE DEPARTMENT  
 2020-2021  
 GOVERNMENTAL FUND - GENERAL AND SPECIAL REVENUE FUND

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 2021

	GOVERNMENTAL FUND	SPECIAL REVENUE FUND	PORTAL REVENUE FUND	SPECIAL REVENUE FUND	TOTAL FUND BALANCE
<b>REVENUE (DEFICIENCY) OF REVENUES</b>					
.....					
TOTAL REVENUES	118,710	11,381,384	111,887,843	117,471,310	118,941,241
<b>OTHER FINANCING SOURCES (USES)</b>					
.....					
CONVERTING TRANSFERS TO GOVERNMENTAL FUND FROM PORTAL REVENUE FUND REVENUE AND OTHER SOURCES	5,488,318 (5,488,318)	142,821 (1,418,127)	588,150	86,281	5,685,244 (1,300,041)
.....					
TOTAL OTHER FINANCING SOURCES (USES)	5,488,318 5,488,318	142,821 (1,418,127)	588,150	86,281	5,685,244 (1,300,041)
<b>NET CHANGE IN FUND BALANCE</b>	124,128	10,963,257	112,475,993	117,557,591	124,626,979
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	5,488,318	881,127	1,373,343	8,344,319	7,783,107
.....					
<b>FUND BALANCE AT END OF YEAR</b>	5,612,446	8,844,384	113,849,336	8,430,910	124,626,979

(Cells' values)

The accompanying notes are an integral part of this statement.

# PAIDING PARKER SCHOOL BOARD

May 15, 1980

CONTRACT NO. 7-78 - GENERAL AND SPECIAL SERVICE FUND

(Showing Statement of Revenue, Expenditures, and Changes in Fund Balances  
Between April 1, 1979, and Actual  
for the Year Ended June 30, 1980)

	GENERAL FUND		YEAR-END FUND BALANCE COMPARISON
	BUDGET	ACTUAL	1979-80 1980-81
<b>REVENUE</b>			
Local (all funds)			
Taxes			
On valuations levied	\$614,000	\$612,262	120,810
Sales and use taxes	1,007,000	1,019,000	182,810
Licenses, fees and royalties	37,400	38,792	13,340
Grants	148,000	148,732	27,170
Fund transfers			
Miscellaneous	22,400	20,000	6,210
State (all funds)			
Compassionate grant-in-aid	34,347,400	34,420,400	171,110
General grant-in-aid	854,120	858,480	4,360
Federal (all funds)			
Grants-in-aid - direct	5,000	4,300	(470)
Grants-in-aid - subgrants			
Total revenues	\$5,278,800	\$5,768,120	182,810
<b>EXPENDITURES</b>			
Capital			
Improvements			
Sewer programs	5,800,000	5,841,262	50,260
Roadway programs	1,000,000	1,019,260	19,260
Adult and vocational education			
Urban-Suburban programs	1,120,000	1,079,260	(40,740)
Support services			
Student services	820,750	821,800	5,050
Instructional staff support	1,070,700	1,070,200	(500)
School administration	1,000,000	1,000,000	
School administration	1,000,000	1,000,000	
Student transportation	1,000,000	1,000,000	
Student transportation services	1,000,000	1,000,000	
General services	1,000,000	1,000,000	
Food services	1,000,000	1,000,000	
Community service programs	1,000,000	1,000,000	
Facilities acquisition and operation	1,000,000	1,000,000	
Other services - principal retirement	1,000,000	1,000,000	
Total expenditures	\$5,800,000	\$5,719,000	(81,000)

(Continued)

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FUNDING INITIAL BALANCE
8878.000	8888.178	810.178
1.178.000	1.188.180	10.180
17.000	17.488	4.488
47.000	47.487	1.487
478.000	488.488	10.488
88.000	88.178	88.178
88.000	88.474	474
187.000	187.188	188
888.000	888.178	178
1.188.000	1.188.180	180
7.888.000	7.888.188	188
888.000	888.188	188
1.188.000	1.188.180	180
17.000	17.488	4.488
47.000	47.487	1.487
478.000	488.488	10.488
88.000	88.178	88.178
88.000	88.474	474
187.000	187.188	188
888.000	888.178	178
1.188.000	1.188.180	180
7.888.000	7.888.188	188
888.000	888.188	188

# PAINE FATHER SCHOOL BOARD

2017-2018

GENERAL FUND - GENERAL AND SPECIAL REVENUE FUND

(Showing Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Budget (planned) and Actual  
 for the Year Ended June 30, 2018)

	GENERAL FUND		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
LOCAL (Confidence) OF REVENUE OVER EXPENDITURES	(19413.740)	96,481	94,567.260
OTHER FINANCING SOURCES (Less)			
Operating transfers in	1,348,487	1,348,388	(99.91)
Operating transfers out	(1,348,487)	(1,348,388)	99.91
Loan proceeds			
Gifts of assets	1,191	18,807	16,217
Miscellaneous			
Total other financing sources (Less)	(64,889)	78,783	137,618
LOCAL (Confidence) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(279,000)	78,852	357,852
FUND BALANCE AT BEGINNING OF YEAR	1,219,873	1,219,873	
FUND BALANCE AT END OF YEAR	940,873	940,852	(21)

(Continued)

The accompanying notes are an integral part of this statement.



**SEBINE PARISH SCHOOL BOARD**  
Baton Rouge, Louisiana

Notes to the Financial Statements  
As of June 30, 2002, and for the Year Then Ended

**INTRODUCTION**

The Sebine Parish School Board was created by Louisiana Revised Statute 17:54-8.5.1 (1981) to provide public education for the children within Sebine Parish. The school board is authorized by LA-R.S. 17:61 to establish policies and regulations for the par government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The school board is comprised of nine members who are elected from equal districts for terms of four years.

The school board operates schools within the parish with a total enrollment of approximately 4,000 pupils. In conjunction with the regular education programs, some of these schools offer special education and/or other education programs. In addition, the school board provides transportation and school food services for the students.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The basis of accompanying financial statements of the Sebine Parish School Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governments' accounting and financial reporting.

**B. REPORTING ENTITY**

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the school board has a legally created governing body and is legally separate and is financially independent, the school board is a separate governmental reporting entity. The school board includes all funds, account groups, activities, or others, that are within its reporting responsibility.

Certain types of local governments over which the school board exercises no oversight responsibility, such as the parish police and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish school board.

**C. FUND ACCOUNTING**

The school board uses funds and account groups to report on the financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid in financial management by describing transactions relating to certain government functions or activities.



**JACKSON PARISH SCHOOL BOARD**  
New Orleans, Louisiana  
Notes to the Financial Statements (Continued)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

Funds of the School Board are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each relating fund type follows:

**Governmental Fund Type**

Governmental funds are used to account for all or part of one school board's general activities, including the collection and disbursement of specific or legally restricted assets, the acquisition or construction of general fixed assets, and operating or general long-term debt. Governmental funds include:

**General Fund** -- the general operating fund of the school board and accounts for all financial resources, except those required to be accounted for in other funds.

**Special Revenue Funds** -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** -- account for transactions relating to long-term debt incurred and used for the payment of principal and interest on general long-term debt recorded in the General Fund's long-term debt account group.

**Capital projects funds** -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not recorded in the other governmental funds.

**Fiduciary Fund Type**

Fiduciary Funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the school board. Fiduciary Funds include:

**School Activity Agency Fund** -- accounts for assets held by the school board as an agent for the individual schools and school organizations.

**Retired Teachers Insurance Fund** -- accounts for the collections of insurance premiums due from teachers, which are subsequently remitted to the State Teachers Group Insurance Program.

Agency Funds are established to receive certain monies (contributions) and to make timely reimbursement of similar or similar contributions.

## B. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its designated focus. All governmental funds are accounted for using a current financial measurement accounting focus, while the noncurrent focus, debt service funds, and special trust funds are generally included in the balance sheet. Operating statements of these funds present fundwide and departmental fund balance sheets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenses:

### Revenues

Federal and state appropriations (which include state apportionment and state revenue sharing) are recorded as unrestricted grants-in-aid when distributable and available. Federal and state grants are recorded when the reimbursable expenditure has been incurred.

Federal expenditures are recognized as revenues in the accounting period they are received.

Fuel service taxes are recorded when collection. All fuel services income apportioned to an accounting period is collected during the fiscal year.

As sales taxes are recorded in the year the taxes are due and payable. As sales taxes are assessed in a calendar year basis and added as an apportionment and income due and payable to the state the tax rolls are filed with the receiver of mortgages. Louisiana Revised Statutes 27:1000 requires that the tax roll be filed in or before November 15 of each year. As sales taxes being collected by the state in December 31, there are normally collected in December, January, and February of the fiscal year.

Sales and use taxes are recorded in the month collected by the school board (collected in 1988) or by the Louisiana Department of Public Safety and Corrections, Public Safety Services.

Interest earnings on time deposits are recorded when the time deposits have matured and the income is available.

Unusually all other revenues are recorded when they are available to the school board.

Based on the above criteria, federal and state appropriations, ad revenue taxes, and the portion of the sales and use taxes on the sale of motor vehicles collected by the Louisiana Department of Public Safety and Corrections, Public Safety Services, are treated as expenditures as received by the school board.



## **LISTING HUNTER SCHOOL BOARD**

Bay, Louisiana

Notes to the Financial Statements (Continued)

The administration of Hunter is authorized to transfer income between three funds within a fiscal year, when requested by the school board. Secondary competitions are planned by the athletic director and presented to the school board during a regular meeting. The school board receives these competitions and approves the amount of the expenditure to be paid. The amount is added to the expenditure in the official journal. Budget amounts included in the accompanying financial statements are the final approved budget amounts.

### **F. ENCUMBRANCES**

The school board uses encumbrance accounting only in the capital projects funds to account for signed, but incomplete, construction contracts. Encumbrances are not used as a means of measurement of fund balances since they do not constitute expenditures of fund items.

### **G. CASH AND CASH EQUIVALENTS**

Cash includes money in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include deposits in time deposits and money market accounts from which original maturities of usually 90 days or less. Under state law, the school board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state bank regulated under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the school board may invest in United States bonds, treasury notes, or securities. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents.

### **H. INTERFUND RECEIVABLES/PAYABLES**

During the course of operating, numerous transactions occur between individual funds for goods and services provided or rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet.

### **I. ADVANCES TO OTHER FUNDS**

Advances provided of long-term interfund loan receivables are reported as loans receivable and are of fund equity. In a fund balance sheet, these accounts, which represent monies due to other funds, are listed as fund financial resources and, therefore, are not available for appropriation.

**BAKERS' PARISH SCHOOL BOARD**  
Governing Body  
Notes to the Financial Statements (Continued)

**3. INVENTORY**

Inventory of the Bakers' Parish Specific Revenue Fund consisting of food purchased by the school board and commodities granted by the United States Department of Agriculture and Forestry. The commodities are recorded as resources when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are valued using prices or information provided by the United States Department of Agriculture.

**4. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are classified and reported in the general fund assets account group. Public domain or infrastructure, such as buildings and parking lots, are not depreciated. Landmark or period interest is immaterial and is not being paid. No depreciation has been provided on general fixed assets. Approximately 10 per cent of the fixed assets are valued at actual historical cost while the remaining 90 per cent are valued at estimated historical cost, based on historical price of similar items.

**5. COMMITTED RESERVE**

A) 10-month employees take 10 days of vacation leave each year. Upon separation, a) unused vacation leave is forfeited.

A) school year and school year from 10 to 10 days of sick leave each year, depending upon the number of months employed each year and the length of service with the school board. Sick leave for teachers are not accrued pay is accumulated without limitation, while all other employees are limited to 90 days accumulated sick leave. Upon retirement or death, unused sick leave of up to 90 days is paid to the employee (or heirs) at the employee's current rate of pay. Under the Louisiana Teacher's Retirement, the total amount accumulated sick leave, including the 90 days paid, is used to the non-union teachers' association as a normal practice.

Separation leave stipend is granted for rest and recuperation and for professional and cultural improvement. Any employee with teaching certification is entitled, subject to approval by the school board, to one semester of educational leave after three years of continuous service or two semesters of educational leave after five years of continuous service. Separation leave benefits are recorded as expenditures in the period paid.

The cost of teachers leave privileges, computed in accordance with GASB Cost Projection Section 100, is recognized as a commitment liability in the governmental funds even though it is actually paid. The cost of leave privileges not requiring current resources is recorded in the general fund assets account group.

**SEINE PARISH SCHOOL BOARD**  
Baton Rouge, Louisiana  
Notes to the Financial Statements (Continued)

**M. LONG-TERM DEBT**

Long-term debt expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term debt are recognized in the governmental funds when due.

**N. FUND EQUITY**

Reserves -- represent those portions of fund equity not allocatable for expenditures or legally segregated for a specific future use.

Designated -- represent tentative plans for future use of financial resources.

**O. INTERFUND TRANSACTIONS**

Quasi-restricted transactions are accounted for as revenues or expenditures, transactions that constitute reimbursements to a fund for expenditures initially made from it, and are properly allocable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-restricted reimbursements and reimbursements, are reported as transfers. Subaccounting of accounting element transfers of equity are reported as regular equity transfers. All other interfund transfers are reported as operating transfers.

**P. SALES TAXES**

Portebasket -- the Seine Parish School Board is authorized to levy and collect, within Seine Parish, a one percent (1%) ad valorem millage. The proceeds of the tax are dedicated to the payment of salaries of teachers and for the operation of the public schools in Seine Parish. The sales tax is levied by the Seine Parish Tax Commission.

Sales Tax District No. 1 (Bany) -- the Seine Parish School Board is authorized to levy and collect, for 20 years from the date of the first levy of the sales tax, a percent of one percent (1/100) sales and use tax of this the territorial boundaries of the Bany School District. The proceeds of the tax are dedicated for the purposes of constructing, improving, maintaining, and replacing the public school facilities and facilities of the Bany School District and supporting the necessary equipment and maintenance of the Bany School District. Additionally, the Seine Parish School Board is authorized to fund the programs of the tax to be levied for the partial funding of the Bany School District. The sales tax is levied by the Seine Parish Tax Commission.







**JEFFERSON PARISH SCHOOL BOARD**  
**Jefferson, Louisiana**  
**Notes to the Financial Statements (Continued)**

**Teachers' Retirement System of Louisiana (TRS)** -- consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. The TRS issues a publicly available "Financial" report each December and financial statements and required supplementary information for the TRS. This report may be obtained by writing the Teachers' Retirement System of Louisiana, P.O. Box 9775 New Orleans, Louisiana 70616-9775, or by calling (504) 525-6440.

**Louisiana School Employees' Retirement System (LSERS)** -- provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. The LSERS issues a publicly available financial report each December and financial statements and required supplementary information for the LSERS. This report may be obtained by writing the Louisiana School Employees' Retirement System, P.O. Box 9775, New Orleans, Louisiana 70616, or by calling (504) 525-6440.

**J. OTHER POSTEMPLOYMENT BENEFITS**

The Board's Health Benefit Board provides certain non-pension health care and life insurance benefits for the retired employees. Approximately 8% of the school board's employees become eligible for these benefits if they reach either retirement age while working for the school board, have service for retiring and certain benefits termination employees are paid based through the State Group Benefit Program, which certain positions are paid jointly by the employer and the school board. The school board recognizes the cost of providing these benefits the board's portion of premiums as an expense item when the benefit payments are due. For the year ended June 30, 2002, the cost of retiree benefits totaled \$698,218, for approximately 250 retirees.

**K. DEFERRED COMPENSATION**

In June 30, 2002, the costs of the school board have accumulated and totaled \$287,482 in employee deferral plan. This amount was included in addition with the 2002 Post-Pension Section 408. The total amount of these benefits is included within the general long-term debt retirement group.





**SABINE PARKER SCHOOL BOARD**  
**Notes to the Financial Statements (Continued)**

Certification of Incapacitation	Referral Payments	Disability Payments	Total
Year Ended June 30:			
2000	\$12,000	\$12,000	\$24,000
2001	12,000	22,000	34,000
2002	12,000	22,000	34,000
2003	12,000	22,000	34,000
2004	12,000	22,000	34,000
2005	12,000	22,000	34,000
2006	12,000	22,000	34,000
Thereafter	200,000	27,400	227,400
Total	\$402,000	\$435,400	\$837,400

**14. RISK MANAGEMENT**

The school board is exposed to various risks related to theft, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

With respect to the aforementioned risks, with the exception of property losses before the policy inception, and injuries to employees before a compensation, the school board has obtained commercial insurance and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

With respect to injuries to employees (workers' compensation), the school board has initiated a risk management program for workers' compensation insurance. Operation of this program is accounted for within the General Fund through the designation of Fund balance and funds are available to pay claims, claim reserves, and administration costs of the program. During the fiscal year ended June 30, 2003, a total of \$100,000 was paid for payment of benefits and administration costs. An excess coverage insurance policy covers a total of \$200,000 with an aggregate of \$400,000. Interfund agreements are being entered in the individual funds' payroll and are reported as expenditures in the individual funds.

The following presents a summary of the changes in the fund balance of the General Fund designated for the self-insurance program and the workers' compensation program for the year ended June 30, 2003:

**SABINE PARKER SCHOOL BOARD**  
**Operating Statement**  
**Notes to the Financial Statements (Continued)**

	Self Insurance Fund	General Compensation Fund	Total
Balance, June 30, 2000	\$559,573	161,105	\$720,678
Revenues and other sources	182,438	182,114	364,552
Expenditures and other uses	<u>(175,335)</u>	<u>(38,867)</u>	<u>(214,202)</u>
Balance, June 30, 2002	<u>\$566,676</u>	<u>\$204,352</u>	<u>\$771,028</u>

**13. FUND BALANCE**

**Designated for Self-Insurance**

The school board has designated a portion of the fund balance of the General Fund to provide for self-insurance for workers' compensation and property losses below the employer's insured selfing deductions. In June 30, 2002, the designated fund balance in the General Fund for self-insurance is \$566,676.

**Designated for Long-Term Receivables/Payables**

The school board has assigned certain non-interest bearing loans to general, capital, operation and plant and equipment capital revenues funds from the General Fund. The fund balances of the respective funds have been designated along with portions of fund source and not current or appropriated for expenditures. The following is a summary of these designations for the year ended June 30, 2002:

	Self-Ins. and Equipment - General Fund		
	Receivable	Payable	Fund
Balance, June 30, 2001	*****	*****	*****
Receivable and payables	\$8,000	\$2,000	\$6,000
Deductions and adjustments	<u>(2,000)</u>	<u>(2,000)</u>	<u>(4,000)</u>
Balance, June 30, 2002	*****	*****	*****
	\$6,000	\$0.00	\$6,000

**SARINE PARISH SCHOOL BOARD**  
**May, 1991**

**SUPPLEMENTAL INFORMATION SCHEDULES**

**As of June 30, 1991, and for the Year Then Ended**  
**SPECIAL REVENUE FUNDS**

**FEDERAL FUNDS**

**TITLE I -- GRANTS TO LOCAL EDUCATIONAL AGENCIES (CFR 84.1000) --** is a Federally financed program whose objective is to improve the educational opportunities of economically disadvantaged children by helping them succeed in the regular school program, attain grade level proficiency, increase achievement in basic and more advanced skills, and prepare to meet more high standards in other subjects.

**SPECIAL EDUCATION -- GRANTS FOR IMPAIRS AND FAMILIES WITH DISABILITIES (CFR 84.1813) --** is a Federally financed program whose objective includes providing assistance to States as a means of providing a free appropriate public education to all children with disabilities.

**INNOVATIVE EDUCATION PROGRAM STRATEGIES (CFR 84.298) --** is a Federally financed program whose objective is to assist State and local educational agencies in improving a secondary and secondary education.

**DISINBARRIER PROFESSIONAL DEVELOPMENT -- STATE GRANTS (CFR 84.1813) --** is a Federally financed program whose objective is to ensure that teachers, staff, and administrators have access to sustained and intensive high-quality professional development, to challenge State system standards in the teacher's workplace.

**SAFE AND DRUG-FREE SCHOOLS -- STATE GRANTS (CFR 84.1853) --** is a Federally financed program whose objective is to assist State and local programs of alcohol and drug education, action and prevention coordinated with existing community efforts and resources.

**ADULT EDUCATION -- STATE GRANT PROGRAM (CFR 84.8001) --** is a Federally financed program whose objective is to improve educational opportunities for adults and to encourage the attainment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in society.

**VOCATIONAL EDUCATION -- BASIC GRANTS TO STATES (CFR 84.8000) AND INTERMEDIATE AND MODERNIZING EDUCATION (CFR 84.0493) --** are Federally financed programs whose objectives are to make the United States more competitive in the world economy by developing more fully the vocational and occupational skills of a segment of the population, principally through concentrating resources on improving education programs leading to vocational and occupational skills needed to work in a changing and a advanced society.

**INDIAN EDUCATION -- GRANTS TO LOCAL EDUCATIONAL AGENCIES (CFR 84.1883) --** is a Federally financed program designed to support local educational agencies in their efforts to attain elementary and secondary school programs that serve Indian students in order to ensure that the programs are based on challenging State content standards.

CHILDREN'S EDUCATION BOARD  
U.S. DEPT. OF EDUCATION  
(Continued)

**SPECIAL EDUCATION -- GRANTS TO STATES (CFR NO. 84.007) --** is a Federally financed program whose objective is to provide assistance to States in the area of providing a free appropriate public education to all children with disabilities.

**SPECIAL EDUCATION -- PRESCHOOL GRANTS (CFR NO. 84.128) --** is a Federally financed program whose objective is to provide assistance to States in the area of providing a free appropriate public education to all children with disabilities.

**DOYLE (DOE) -- STATE AND LOCAL EDUCATION SYSTEMIC IMPROVEMENT (CFR NO. 84.076) --** is a Federally financed program whose objective is to provide grants to State Education Agencies (SEAs) as a means of supporting the development and implementation of a comprehensive reform plan in the State, local, and school levels to ensure teaching and learning of all students.

**LEARN AND SERVE AMERICA (CFR 84.088) --** is a Federally financed program whose objective is to encourage, encourage and develop, develop and promote-based efforts to create, develop, and offer service-learning opportunities for school-age youth.

**LITERACY CHALLENGE FUND GRANTS (CFR NO. 84.008) --** is a Federally financed program whose objective is to provide support for the development and implementation of systemic reform plans to improve the teaching and learning of all children.

**STATE (IMPLEMENTATION) GRANTS (CFR NO. 84.076) --** is a Federally financed program whose objective is to provide implementation of transition programs for school-age children.

**TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (CFR NO. 84.076) --** is a Federally financed program whose objective is to provide assistance to needy families with children so that children can be cared for in their own homes.

**EVERY STUDENT -- STATE EDUCATIONAL AGENCY (CFR NO. 84.031) --** is a Federally financed program whose objective is to break the cycle of poverty and illiteracy and improve the educational opportunities of low-income families.

**HEAD START (CFR NO. 84.008) --** is a Federally financed program whose objective is to promote school readiness by enhancing the child's and cognitive development of low-income children.

**CLASS SIZE REDUCTION (CFR NO. 84.031) --** is a Federally financed program whose objective is to provide funding to reduce class size, particularly in the early grades, using highly qualified teachers to improve educational achievement.

SCHOOL LUNCH-- 10:00  
C. H. BAKER, JR., 1742 PARK BL. SCHOOL 25  
(Continued)

#### SCHOOL FUNDS

SCHOOL LUNCH-- Is a Federal, state, and local program that provides "surplus" morning and afternoon food for students in all grades. Federal assistance is provided through the Food Distribution Administration Program (FDA No. 33-000), the Local Food Bank Program (FDA No. 33-000), and the National School Lunch Program (FDA No. 33-000). State assistance is provided through the State Education Agency (SEA). Local assistance is provided through the local school districts. The program is subject to the Federal, State, and local guidelines for the free and/or reduced cost program.

SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS -- accounts for the proceeds of all various taxes levied for use in the maintenance and operation of the school and their respective school systems.

SCHOOL TAX DISTRICT NO. 1 (HAWK) -- accounts for the proceeds of a one-half of one percent (0.5%) sales and use tax within the territorial boundaries of the Haw School District. The proceeds of the tax are allocated for the purposes of constructing, improving, operating, and maintaining the public school buildings and facilities of the Haw School District and acquiring the necessary equipment and furnishings of the Haw School District. Additionally, the School Board Tax Board is authorized to use the proceeds of the tax in order to be issued to the School Board of the Haw School District. The sales tax is collected by the School Board Tax Commission.

SCHOOL TAX DISTRICT NO. 2 -- accounts for the proceeds of a one-half of one percent (0.5%) sales and use tax within the territorial boundaries of the School District. The proceeds of the tax are allocated for the purposes of constructing, improving, operating, and maintaining the public school buildings and facilities of the School District and acquiring the necessary equipment and furnishings of the School District. Additionally, the School Board Tax Board is authorized to use the proceeds of the tax in order to be issued to the School Board of the School District. The sales tax is collected by the School Board Tax Commission.



CLARK COUNTY SCHOOL BOARD  
New, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUND

Combining Balance Sheet, June 30, 2000

	REVENUE- FUNDS	OTHER FUNDS	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	1000	91,378,700	91,378,900
Receivables	718,278	18,887	737,165
Prepaid		80,800	80,800
Interfund receivables		28,200	28,200
	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>818,278</b>	<b>91,487,879</b>	<b>92,306,157</b>
	-----	-----	-----
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities			
Accounts payable	1000	308,317	308,317
Deferred and uncollectible payable	100,800	80,800	181,600
Interfund payable	80,800		80,800
Deferred revenues	10,100		10,100
	-----	-----	-----
<b>Total Liabilities</b>	<b>281,700</b>	<b>389,117</b>	<b>670,817</b>
	-----	-----	-----
Fund Equity - Fund balances:			
Capital			
Unexpended:			
Expended for long-term		5,300	5,300
Unexpended from possible		3,383,879	3,383,879
Unexpended			
	-----	-----	-----
<b>Total Fund Equity</b>	<b>536,578</b>	<b>3,389,117</b>	<b>3,925,695</b>
	-----	-----	-----
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>818,278</b>	<b>91,487,879</b>	<b>92,306,157</b>
	-----	-----	-----

SABINE PARISH SCHOOL BOARD  
 New Orleans, Louisiana  
 POLYMERIZATION FUND TYPE - SPECIAL FUNDING FUND

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 2020

	2019 Actual	2020 Actual	Total
<b>REVENUES</b>			
<b>Local sources:</b>			
Ad valorem taxes		4,900,770	4,900,770
State taxes		1,730,167	1,730,167
Severance, Tourism and registration		30,160	30,160
Interest earnings		30,007	30,007
Fund services		300,000	300,000
Other sources	4,017,140	34,000	4,051,140
<b>Grants and gifts:</b>			
Grants-in-aid - general		80,000	80,000
Grants-in-aid - special		100,000	100,000
<b>Private contributions:</b>			
Grants-in-aid - private	800,000		800,000
Grants-in-aid - foundation	2,071,000	1,117,000	3,188,000
<b>Total revenues</b>	<b>6,888,140</b>	<b>7,959,037</b>	<b>14,847,177</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Instruction:			
Salaries and wages	307,000	220,000	527,000
Supplies and services	1,704,000		1,704,000
Other instructional programs	1,000,000		1,000,000
Other programs	100,000		100,000
Support services:			
Building	20,000		20,000
Transportation	800,000		800,000
Student administration	0,000	30,000	30,000
Student administration	0,000	30,000	30,000
Other	10,000		10,000
Grants and scholarships	20,000	40,000	60,000
Food services	0,000		0,000
Food services	0,000	1,700,000	1,700,000
Capital and equipment programs	0,000		0,000
Private contributions and foundation	0,000	30,000	30,000
Other services	0,000	0,000	0,000
<b>Total expenditures</b>	<b>2,827,000</b>	<b>2,040,000</b>	<b>4,867,000</b>

(Continued)

TWINN PARKER SCHOOL BOARD  
 May 1, 2018 to  
 September 30, 2018 FUND - SPECIAL REVENUE FUND

Continuing Schedule of Receipts, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 2018

	FUNDAL FUNDS	OTHER FUNDS	TOTAL
RECEIPTS (Deficiency) OF PREVIOUS YEAR EXPENDITURES	1155.867	11,588.817	12,744.684
OTHER FINANCING SOURCES (uses)			
Operating transfers in		155.215	155.215
Operating transfers out	(145.867)	(155.215)	(301.082)
Sale of bonds		7.218	7.218
Issuance of bonds		7.218	7.218
Accrued interest on sale of bonds			
Total other financing sources (uses)	(145.867)	(155.215)	(301.082)
RECEIPTS (Deficiency) OF ADOPTION AND OTHER			
ADDITIONAL EXPENDITURES AND OTHER USES	8061	807.817	8868.817
FUND BALANCE AT BEGINNING OF YEAR	8061	801.133	8862.133
FUND BALANCE AT END OF YEAR	8061	81,588.817	81,596.817

(Continued)





Agency: State of New York

2016-2017 Fiscal Year - OFFICIAL REPORT FUND - FEDERAL FUND

Consolidating Balance Sheet, June 30, 2016

	2016-2017 Fiscal Year Actual	2016-2017 Budget	2016-2017 Actual	2016-2017 Budget	TOTAL
<b>ASSETS</b>					
.....					
Cash and cash equivalents	115,174	100,703	114,600	141,114	115,174
Investment					
<b>TOTAL ASSETS</b>	<u>115,174</u>	<u>100,703</u>	<u>114,600</u>	<u>141,114</u>	<u>115,174</u>
<b>LIABILITIES AND FUND EQUITY</b>					
.....					
Payable to vendors	10,100	100,703	100,703	141,114	10,100
Accounts payable	10,100				10,100
Accounts payable - capital					
Accounts payable - debt					
Accounts payable - other					
Accounts payable - other					
<b>Total Liabilities</b>	<u>10,100</u>	<u>100,703</u>	<u>100,703</u>	<u>141,114</u>	<u>10,100</u>
Fund Equity = Fund balance +					
unassigned, undesignated	105,074		13,897		105,074
<b>TOTAL LIABILITIES AND</b>	<u>115,174</u>	<u>100,703</u>	<u>114,600</u>	<u>141,114</u>	<u>115,174</u>
<b>FUND EQUITY</b>					

(continued)







1959-1960-1961-1962

1963-1964-1965-1966

1967-1968-1969-1970 - SPECIAL REPORTS PAGE - FEDERAL FUND

Continuing Schedule of Receipts, Expenditures, and Changes in Fund Balances

For the Year ended June 30, 1970

	GENERAL FUND	SPECIAL FUND	INVESTMENT FUND	DEBT FUND	DEBT FUND
	1967-1968	1968-1969	1969-1970	1970-1971	1971-1972
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
RECEIPTS (DEFERRED) OF RECEIPTS AND OTHER					
RECEIPTS FROM DISPOSITIONS AND OTHER SOURCES	0000	0000	0000	0000	0000
FUND BALANCE - 1967-1968	0000	0000	0000	0000	0000
FUND BALANCE - 1971-1972	0000	0000	0000	0000	0000

(1971-1972)





Supers, Slaves, Bonds, Bonds

Supers, Slaves, Bonds

25000-00-00-00-00-00 - OFFICIAL RECORDS PLANS - FEDERAL FUNDS

Consolidating Statement of Assets, Liabilities, and Changes in Fund Balances

For the Year ended June 30, 1994

	2000 FUND BALANCE	2000 FUND BALANCE	2000 FUND BALANCE	2000 FUND BALANCE	2000 FUND BALANCE
EXPENSE DIFFERENCE OF RETIRE AND OTHER	0000	0000	0000	0000	0000
BOARDS AND DISPOSITIONS AND OTHER ASSETS	0000	0000	0000	0000	0000
FUND BALANCE - FUND BALANCE 2000-04 YEAR	0000	0000	0000	0000	0000
FUND BALANCE - FUND BALANCE 2000-04 YEAR	0000	0000	0000	0000	0000

1000000000





LAUREL PUBLIC SCHOOL BOARD

2002 - 2003 SCHOOL

SPECIAL REVENUE FUND - SCHOOL DISTRICT - OTHER FUNDS

Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2003

	2002- 2003	2001- 2002	2002-2003 REVENUE BY SOURCE		TOTAL
			NO. 1	NO. 2	
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>					
.....	1,000,100	61,000	1,000,100	664,170	1,664,270
<b>OTHER FINANCIAL SOURCES</b>					
.....					
Operating transfers to SCHOOL DISTRICT NO. 1	100,000	600,000	100,000	600,000	700,000
IN A FUND	000	000	000	000	000
.....					
.....					
.....					
<b>TOTAL OTHER FINANCIAL SOURCES</b>	100,000	600,000	100,000	600,000	700,000
.....					
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER DEBIT</b>	1,100,100	661,000	1,100,100	1,264,170	2,364,270
.....					
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	411,840	100,000	411,840	100,000	511,840
.....					
<b>FUND BALANCE AT END OF YEAR</b>	<u>1,511,940</u>	<u>1,661,000</u>	<u>1,511,940</u>	<u>1,364,170</u>	<u>2,876,110</u>

(Continued)

Supers, Slaggs, Jones, Moore

Rep. 11/14/19

02/04/2021-02/04/2021 Cash Flow - OFFICIAL WORKING FUND - BALANCE AND DISPOSITION FUND

Cash-flow Balance Sheet, As of 02/04/2021

	CASH FUND	WORKING	DISPOSITION	FUND	DISPOSITION	PLACED-IN- TRUST
ASSETS	*****	*****	*****	*****	*****	*****
Cash and cash equivalents	81,412	878,437	812,146	887,437	812,146	832,874
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00
Investment assets	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	81,412	878,437	812,146	887,437	812,146	832,874
LIABILITIES AND FUND EQUITY	*****	*****	*****	*****	*****	*****
Fund balance	0.00	0.00	0.00	0.00	0.00	0.00
Accounts payable	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00
Fund Equity = Fund balance	0.00	0.00	0.00	0.00	0.00	0.00
Designated for Long-term Investment	0.00	0.00	0.00	0.00	0.00	0.00
Designated for Unrestricted	81,412	878,437	812,146	887,437	812,146	832,874
TOTAL FUND EQUITY	81,412	878,437	812,146	887,437	812,146	832,874
TOTAL LIABILITIES AND FUND EQUITY	81,412	878,437	812,146	887,437	812,146	832,874



```

Total:      707.00
*****

111. 400    0007. 200
12. 000    00. 000
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111. 400    0007. 200
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*****      0000
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111. 400    0007. 200
*****      0000
11. 000    00. 000
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111. 400    0007. 200
*****
    
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**SABINE PARISH SCHOOL BOARD**

Bayou, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of June 30, 2002, and for the year then ended

**DEBT SERVICE FUNDS**

The debt service funds of the various school districts are used to service debt issues for the payment of outstanding debt issues and certificates of indebtedness. The bonds and certificates of indebtedness were issued by the individual school districts to acquire land for building shops, shops and branch school buildings, and acquiring the necessary equipment and furnishing thereof. The bonds issued and certificates of indebtedness are secured by a special ad valorem property tax levied within the individual school districts.





**UNITED STATES SECURITIES**

**AND EXCHANGES**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

**Consolidated Schedule of Payments, Disbursements, and Changes in Fund Balances  
For the Year Ended June 30, 2000**

	2000 YEAR						
	CONTRACTS RECEIVED	GRANTS RECEIVED	OTHER RECEIVED	DISBURSEMENTS	CHANGES IN FUND BALANCE	REVENUE FROM INVESTMENTS	NET INCREASE
<b>REVENUE</b>							
Contract income:							
for various years	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Interest income	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total revenue	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>EXPENSES</b>							
Contract:							
for various years	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Interest expense	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total expenses	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>CHANGES IN FUND BALANCE</b>							
for various years	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Interest income	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total changes in fund balance	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>NET INCREASE</b>							
for various years	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Interest income	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total net increase	200,000	200,000	200,000	200,000	200,000	200,000	200,000





**SARASOTA PARISH SCHOOL BOARD**

Bay, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of June 30, 2002, and for the year then ended

**CAPITAL PROJECTS FUND**

These schedules present detailed capital projects funds account for projects, including used for facilities acquisition, construction, and improvement of public school facilities for the individual school districts.

```

getopt() will be 0 (OK), 1 (WARN)
or 2 (ERROR)
CONFIRMED[1, Pkt> 100] = CAC[14], REQUEST: Pkt00
CONTINUE BY PROC 00001, Date 00, 0000

```

	DETAILED REQUEST			
	CONFIRMED Pkt. 0	WARN Pkt. 14	ERROR Pkt. 14	NO REQUEST Pkt. 0
REQUEST				
data and availability	000,000	1,000,000	01,000,000	00,000
REQUESTS AND PENDING				
REQUESTS	0000	0000	0000	0000
Pending requests = Available - REQUESTS TO BE REQUESTED	00,000	000,000	1,000,000	0,000
TOTAL REQUESTS AND PENDING	000,000	1,000,000	01,000,000	00,000



**LAUREL PUBLIC SCHOOL BOARD**

May 1, 2019 to May 31, 2019

**ADMINISTRATIVE FUND TYPE - CAPITAL PROJECTS FUND**

Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended May 31, 2019

	SCHOOL DISTRICT			
	2018 F.Y. 18	2017 F.Y. 17	2016 F.Y. 16	2015 F.Y. 15
<b>REVENUES</b>				
Interest income - Investment earnings	\$11,400	\$40,040	\$140,000	\$20,0
Other income		0	400	
<b>TOTAL REVENUES</b>	<u>\$11,400</u>	<u>\$40,040</u>	<u>\$140,400</u>	<u>\$20,0</u>
<b>EXPENDITURES</b>				
Capital projects				
Equipment purchase			0,000	
General maintenance			0,000	
Facilities maintenance and construction	\$20,000	\$1,000,000	\$1,000,000	\$1,000
<b>TOTAL EXPENDITURES</b>	<u>\$20,000</u>	<u>\$1,000,000</u>	<u>\$1,000,400</u>	<u>\$1,000</u>
<b>DEFICIT OF REVENUES OVER EXPENDITURES</b>	<u>(\$8,600)</u>	<u>(\$959,960)</u>	<u>(\$599,600)</u>	<u>(\$980)</u>
<b>OTHER FINANCING SOURCES</b>				
Debt proceeds	\$4,000	\$0	\$0	
<b>CHANGES (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>\$4,600</u>	<u>(\$959,960)</u>	<u>(\$599,600)</u>	<u>(\$980)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$4,600</u>	<u>(\$959,960)</u>	<u>(\$599,600)</u>	<u>(\$980)</u>

Table 1: Data summary

NO. 1	NO. 2	NO. 3
117	66,561	459,744
17	6,561	47,779
	7,424	8,899
	24,871	17,779
	253,891	7,680,759
129	254,851	7,680,759
17	(253,891)	(7,673,080)
NO. 4	NO. 5	NO. 6
17	(253,891)	(7,680,759)
129	254,851	7,680,759
1400	127,659	11,871,329

**SARINE PARISH SCHOOL BOARD**  
**Reg. 4.01(a)(4)**

**SUPPLEMENTAL INFORMATION SCHEDULES**

**As of June 30, 1962 and for the Year Then Ended**

**ABSENCE FUNDS**

**SCHOOL ACTIVITY FUND**

The School Activity Fund accounts for those monies collected by pupils and school personnel for school or school-related purposes. The school activity accounts are classified as a general fund, and the school board's responsibility for these accounts is treasury in nature. Each School accounts for its individual student body organizations. The revenues of these accounts consist primarily of fees, fund-raising projects, and contributions. Expenditures are made for a wide variety of school activities. The accounts are under the control and supervision of the individual school principals.

**RETIREE TEACHERS' INSURANCE FUND**

The Retired Teachers' Insurance Fund accounts for the collection of insurance premiums due from the teachers, which are subsequently paid to the State Employees Group Insurance Program.







**SHREVE PARISH SCHOOL BOARD**  
Baton Rouge, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Year Ended June 30, 2022

**S E R I A L**

**COMPENSATION PAID BOARD MEMBERS** -- As provided in accordance with Board Resolution No. 04 of the CRR Session of the Louisiana Legislature, the compensation of the board/ board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statutes 17:184, the school board members have elected the monthly payment period of compensation. Under this method, the members of the school board receive \$600 each month. If applicable, the president receives \$100 each month for attending the extra duties of the office.

SHILOH PARKER SCHOOL BOARD  
 MAY 15, 2018  
 HARTFORD, CONNECTICUT SCHOOL  
 BOARD'S CT COMPENSATION PIDS 2018 MEMO  
 For the Year Ended June 30, 2018

LESTER, STEPHEN	17,000
MAITA, MICHAEL	7,000
JOHN, JANE	7,000
MAITA, CAROL MAIT	7,000
MARTIN, G...	7,000
MARTIN, CONNIE	7,000
MARTIN, CAROL	7,000
MARTIN, JAMES RANDOLPH	7,000
MARTIN, JAMES	7,000
Total	100,000

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following basic criteria apply to internal control systems and procedures and laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The records are based solely on the results of the general purpose financial statements.

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

35 Terry Avenue  
Alexandria, LA 71303  
504/442-7300  
Fax: 504/442-8406

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN ASSESS OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**BAHNS PARISH SCHOOL BOARD**  
Bapt, Louisiana

I have audited the general purpose financial statements of the Bahns Parish School Board as of and for the year ended June 30, 2002, and have issued my report thereon dated September 18, 2002. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the compliance with certain provisions of laws, regulations, contracts and grant agreements and with which could have a direct and material effect on the financial statements of the general purpose financial statements. However, compliance with requirements of laws and regulations was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control over Financial Reporting**

In planning and performing my audit, I considered the internal control over financial reporting as a means to obtain sufficient auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting was to determine the nature, timing and extent of my testing of the financial statements over internal reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal controls is insufficient that not reduce to a reasonably low level the risk that misstatements in amounts that would be material will occur in the financial statements being audited and not be detected within a timely period by employees in the normal course of performing their assigned functions. I stated my findings regarding the internal control over financial reporting and the operation that I consider to be material weaknesses.

**SARIN: PASCIA SCHOOL BOARD**  
Cory Layton  
Compliance and Internal Control Report  
(Continued)

**Refer: Prior Audit Findings**

The audit for the year ended June 30, 2021, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters resulting in the internal control over financial reporting and its operation that were considered to be material weaknesses.

**Comments:**

This report is intended for the information of the audit committee, management, the Office of the Legislative Auditor, and Federal awarding agencies and planning entities and is not intended to be and should not be used by anyone other than those specified parties.

*Martin E. May*

Martin E. May  
Legislative Auditor  
December 28, 2022

OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133

The following pages contain records as the schedule of federal financial assistance, documentation of internal control, and compliance with laws and regulations required by OMB Circular A-133, Office of Special, Local Governments, and Nonprofit Organizations, the Single Audit Act, and the Louisiana Governmental Audit Rules, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

88 Terry Avenue  
Albany, La. 71703  
225/442-7188  
Fax: 225/442-9826

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH ONE CIRULAR #139**

**SABINE PARISH SCHOOL BOARD**  
Baton Rouge, Louisiana

I have audited the compliance of Sabine Parish School Board with the types of compliance requirements described in title 31, U. S. Office of Management and Budget (OMB) Circular #139 and Compliance Supplement for the applicable to each of the major federal programs for the year ended June 30, 2008. Sabine Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Consistent with the requirements of OMB Circulars, OMB-139, and OMB-139, I am unable to give an opinion on the school board's compliance with the requirements of the federal programs in the accompanying Schedule of Findings and Questioned Costs. My responsibility is to express an opinion on the school board's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America. The standards outlined in OMB Circular #139 and Compliance Supplement, issued by the Department of Health and Human Services, and the Circular #139, Office of Management and Budget, and Department of Education. These standards and OMB Circular #139 require that I plan and perform the audit to obtain reasonable assurance about whether "compliance" with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the school board's compliance with those requirements and performing other procedures as we consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a "guarantee" of the school board's compliance with those requirements.

In my opinion, the school board complied, in all material respects, with the requirements referred to above that are applicable to each of the major federal programs for the year ended June 30, 2008.

KANSAS BARBER SCHOOL BOARD  
Olathe, Louisiana  
A-133 Compliance Report  
1/26/2015, 4:02

Internal Control over Compliance

The management of the school board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to school programs. In planning and performing an audit, I observed the school board's internal control over compliance with requirements that could have a direct or material effect on a major program in order to determine its operating procedures for the purpose of assessing its control or compliance with RRB Circular A-133.

My responsibility as the internal control over compliance auditor was necessarily limited as I, as auditor, in the internal control, this might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level of the risk that compliance with applicable requirements of laws, regulations, contracts, and grants will not be material to the school board's financial position, net assets, and equity and will be detected within a timely period by management or the school board or will be detected within a timely period by independent auditors in the course of performing their assigned functions. I noted no matters involving the internal control over compliance and the operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, the Office of the Auditor, the Louisiana Auditor, and Federal funding agencies and disbursement entities and is not intended to be used and should not be used by anyone other than those specified parties.

*Martha M. May*

Martha M. May  
Auditor  
Olathe, Louisiana  
December 18, 2014





UNITED STATES DISTRICT COURT  
 DISTRICT OF COLUMBIA  
 In Support of Plaintiff's Motion for Summary Judgment  
 For the Year Ended June 30, 2021

comes to the attention:

1. The Plaintiff, consistent with the provisions of the donor's 2020's Modified Will, has prepared a new method donor's letter of acknowledgment;
2. The actual donor received 100% acknowledgment (100% to 100%), a maximum 100% acknowledgment during the year;
3. The Plaintiff has provided "in-kind" services, including approximately \$200,000, for the completion of the Plaintiff's project; and
4. The following general obligation bonds of the actual donor were purchased, in prior years, by the actual donor pursuant to the Plaintiff's 2020's Modified Will:

General Obl. Bonds	\$200,000
General Obl. Bonds	\$200,000
General Obl. Bonds	\$200,000

Plaintiff's Exhibit

# **HERBIE W. WAY** **CERTIFIED PUBLIC ACCOUNTANT**

88 Terra Avenue  
 Metairie, La. 70002  
 (504) 885-7285  
 FAX: (504) 885-8286

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**SARNO, PASCEN SCHOOL BOARD**  
 Metairie, Louisiana

### **Section I - Summary of Auditor's Results**

#### **Financial Statements**

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Significant condition identified not considered a material weakness?	No
Noncompliance material to the financial statements noted?	No

#### **Federal Awards**

Internal control over major programs:	
Material weakness identified?	No
Significant condition identified not considered to be a material weakness?	No
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section 100(a)?	No
CFDA No. 84.007 - Special Education - Grants to States and LEAs No. 88.000 - Research were performed as major programs of the agency.	
Dollar thresholds used to distinguish between Type A and Type B Programs:	\$500,000
Activities qualified as low-risk audited?	Yes

SUPREME COURT SCHOOL BOARD  
Carey, California  
Schedule of Findings and Question Costs  
(Continued)

**Section II - Financial Statement Findings**

The results of the tests disclosed no violations of provisions that are required to be reported under Government Auditing Standards.

**Section III - Federal Award Findings and Question Costs**

The audit disclosed no findings or question costs relating to expenditures of Federal Awards.

*Alvin M. May*

Alvin M. May  
A. M. May & Associates  
October 18, 2012

**LAUREL PARISH SCHOOL BOARD**  
**Independent Consultant's Report On Applying Agency's Procedures**  
**For the Year Ended June 30, 2007**

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

88 Pierre Avenue  
Metairie 70002, LA 70002  
713/442-7988  
Fax: 713/442-9489

**INDEPENDENT ACCOUNTANT'S REPORT**

**LAUREL PARKER SCHOOL BOARD**  
Metairie, Louisiana

I have performed the procedures included in the Louisiana Governmental Audit Guide and amended Guide, which were agreed to by the management of Laurel Parker School Board and the Legislative Auditor, State of Louisiana, solely to assist them in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Laurel Parker School Board and to determine whether the specified schedules are free of obvious errors and omissions. The agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures to satisfy the responsibility of the specified users of the report, consequently, is made of representation regarding the sufficiency of the procedures described here either for the purpose for which this report has been requested or for any other purpose. My procedures and findings relate to the accompanying schedule of supplemental information and are as follows:

**General Fund, Non-Fundamental and Special Combinations and Special Local Revenue Revenues (Schedule 1)**

I selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sample was disclosed, measured and classified accurately and are reported in the proper account for each of the following amounts reported on the schedule:

- Total General Fund Construction Expenditures.
- Total General Fund Equipment Expenditures.
- Total Local Taxation Revenue.
- Total Local Earnings on Investment in Real Property.
- Total State Revenue in Lieu of Taxes.
- Property Taxation Revenue, and
- Property Transportation Revenue.

**LINCOLN JUNIOR SCHOOL BOARD**  
May, 1948  
Department Administration Report  
C-10418-400

**Summary Sample of Public School Staff (Schedule 2)**

I reviewed the total number of full-time classroom teachers per the schedule "Department of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1st.

I reviewed the combined total of principals and assistant principals per the schedule "Department of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

I applied a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. I issued a random sample of 25 teachers to the individual's personnel file and determined if the individual's educator level was properly classified on the schedule.

**Salary and Type of Public Schools (Schedule 3)**

I reviewed a list of schools by type as reported on the schedule. I compared the list to the school's and grade levels as reported on the State Bureau of Local Education's Agency (SLEA) (4,818) application.

**Summary of Public Principals and Full-time Classroom Teachers (Schedule 4)**

I obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and issued the same sample used in procedure 1 to the individual's personnel file and determined if the individual's assignment was properly classified on the schedule.

**Public Staff Data (Schedule 5)**

I applied a list of all classroom teachers including their date salary, extra compensation, and AGC or retired ratings change as well as full-time equivalent as reported on the schedule and issued a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalent were properly included on the schedule. I reviewed the average salary and full-time equivalent reported on the schedule.

**Class Size Disaggregation (Schedule 6)**

I obtained a list of classes by school, school type, and class size as reported on the schedule and requested school type disaggregation on Schedule 3 above, as obtained in procedure 1. I then issued a random sample of 13 classes to the Census Bureau form for cross reference and determined if the class was properly classified on the schedule.

**SEBINE PARISH SCHOOL BOARD**  
Baton Rouge, Louisiana  
Dr. Margaret A. Anderson's Report  
(12/15/1992)

**Louisiana Department of Education, Division of Assessment (LDE/DOA) for the State Examinations (October 21)**

I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Sebine Parish School Board.

**The Graduation Test: Pass for the State Examinations (October 22)**

I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Sebine Parish School Board.

**The June Tests (October 23)**

I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Sebine Parish School Board.

I was not engaged in, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Sebine Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Louisiana Auditor. It is not to be relied on by those who have not agreed to the procedures and their "assurances" for the effectiveness of the procedures for these purposes. Under Louisiana Revised Statutes 28:119, this report is distributed by the Louisiana Auditor as a public document.

*Margaret A. Anderson*

Margaret A. Anderson  
Auditor General, Louisiana  
December 15, 1992



**IBBINE PARISH SCHOOL BOARD**  
**Bay, Louisiana**

**SCHEDULE OF PERFORMANCE MEASURES**  
**For the Year Ended June 30, 2005**

**WILSON PARK SCHOOL BOARD**  
**May 1, 2019 to**

**General Fund (Instructional and Support Expenditures)**  
**and Capital Asset Reserve 10/1/18**  
**for the Year Ended June 30, 2019**

**General Fund (Instructional and Support Expenditures)**

<b>General Fund (Instructional Expenditures)</b>	
Teacher and Support Personnel Activities	\$2,131,000
Teacher Support Services	\$61,000
Classroom Management Staff Activities	\$61,000
Instructional Services	\$,781,000
Advanced Professional and Technical Services	\$,000
Instructional Materials and Supplies	\$87,000
Instructional Equipment	\$17,000
	<u>\$3,053,000</u>
Total Teacher and Student Instruction Activities	\$3,053,000
Other Instructional Activities	\$4,000
Staff Support Activities	\$820,000
Class Equipment For Staff Support Activities	<u>\$200</u>
For Staff Support Activities	\$820,000
Instructional Staff Services	\$1,000,000
Class Equipment For Instructional Staff Services	<u>\$200</u>
For Instructional Staff Services	\$1,000,000
Class Material Fund (Instructional Expenditures)	<u>\$14,410,780</u>
<b>Total General Fund Expenditures</b>	<u><b>\$53,782</b></u>

(Continued)

FINC01703

**WISDOM PARISH SCHOOL BOARD**  
**Ward, Louisiana**

**General Fund Instructional and Support Committees  
 and Certain Local Revenue Sources  
 for the Year Ended June 30, 2022**

**Certain Local Revenue Sources**

<b>Local Taxation Revenues</b>	
Constitutional Ad Valorem Taxes	4014,833
Nonad Valorem Taxes	1,110,644
Other Services Ad Valorem Tax	1,818,100
Vol. 50 18 of Collections for the Sheriff in Texas	13,870
Other than School Taxes	
Sales and Use Taxes	2,272,248
	<hr/>
<b>Total Local Taxation Revenues</b>	<b>95,818,827</b>

**Local Earnings or Investment in Real Property:**

Earnings from Land Under Property	4047
Earnings from Other Real Property	4048
	<hr/>
<b>Total Local Earnings or Investment in Real Property</b>	<b>4047</b>

**Dues Revenue in Lieu of Taxes:**

Revenue Sharing - Constitutional Tax	818,837
Revenue Sharing - Sales Taxes	113,837
Revenue Sharing - General Election	4048
Other Revenue in Lieu of Taxes	4048
	<hr/>
<b>Total State Revenue in Lieu of Taxes</b>	<b>945,164</b>

**Parish's Taxation Revenues**

Parish's Transportation Revenues	4047
	<hr/>
	4047

(Continued)

UNAUDITED



MISSISSIPPI PUBLIC SCHOOLS BOARD  
Hattiesburg, Louisiana

Number and Type of Public Schools  
for the Year Ended June 30, 2022

Type	Number
Elementary	
High/J.V. High	
Secondary	
Combination	
Total	14

UNAUDITED

United Public Schools, Inc.  
 8000 N. 14th Ave.

Expendable of Public Personnel and  
 Pensions Compensation Schedule  
 as of October 1, 2000

Class/Position	0-1 Yrs.	1-3 Yrs.	4-10 Yrs.	11-20 Yrs.	21-30 Yrs.	31-40 Yrs.	41-50 Yrs.	Total
Administrative Personnel	1	0	0	0	0	0	0	1
Classroom Teachers	1	1	0	0	1	1	1	4
Total	2	1	0	0	1	1	1	5

2000-2001

Location: Phillips Station, Nevada  
 Map: 14-141000

PLM14: 00000000000000000000  
 POP: 00000000000000000000

Average Classroom Teachers' Salary: 607,419

14C14: 00000000000000000000

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Average Classroom Teachers' Salary: 607,419

14C14: 00000000000000000000

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Value of Teacher Pensions (PTOs)

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14C14: 00000000000000000000  
 14C14: 00000000000000000000

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**CLARK COUNTY SCHOOL BOARD**  
**Meeting - Confidential**

Class Size Characterization  
 as of October 1, 2001

School Type	Class Size Range		Class Size Range		Class Size Range		Class Size Range	
	5 - 24		25 - 26		27 - 30		31+	
	Pupils	Number	Pupils	Number	Pupils	Number	Pupils	Number
Elementary	46.7	93	48.8	98	5.8	7		
Elementary Self-Reg								
Classroom	28.8	10	48.8	18	28.8	8	8.7	2
Middle/Jr. High	44.8	20	22.2	27				
High/Jr. High Self-Reg								
Classroom	25.0	8	8.2	1	28.3	6	8.3	1
High	21.1	228	48.8	75	8.8	21		
High Accelerator Classroom	28.0	25	22.2	2	4.5	1	8.3	4
Gifted/Jet	25.0	120	22.7	85	18.8	28		
Gifted/Jet Accelerator Classroom	22.1	12	22.8	18	48.4	21	13.8	8

UNCLASSIFIED





**LAUREL KATHOLIC SCHOOL BOARD**  
**Meeting Minutes**

724 WILSON AVENUE, SUITE 200, NEW BRUNSWICK, NJ 08901  
 TEL: 732-744-7644 FAX: 732-744-7645

District Subcommittees and Reports	English Language Arts					Mathematics				
	2016		2017		2018	2016		2017		2018
	Number	Percentage	Number	Percentage	Number	Number	Percentage	Number	Percentage	Number
Elementary (K-5)										
Mathematics	15.0	80	15.0	84	84	15.0	80	15.0	74	84
Language Arts	15.0	80	15.0	84	84	15.0	84	15.0	74	84
Reading	15.0	80	15.0	84	84	15.0	84	15.0	74	84
Writing	15.0	80	15.0	84	84	15.0	84	15.0	74	84
Grammar	15.0	80	15.0	84	84	15.0	84	15.0	74	84
Spelling	15.0	80	15.0	84	84	15.0	84	15.0	74	84
Total	60.0	100.0	60.0	100.0	336	60.0	100.0	60.0	100.0	336
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District Subcommittees and Reports	Science					Social Studies				
	2016		2017		2018	2016		2017		2018
	Number	Percentage	Number	Percentage	Number	Number	Percentage	Number	Percentage	Number
Elementary (K-5)										
Science	15.0	80	15.0	84	84	15.0	80	15.0	74	84
Social Studies	15.0	80	15.0	84	84	15.0	84	15.0	74	84
Reading	15.0	80	15.0	84	84	15.0	84	15.0	74	84
Writing	15.0	80	15.0	84	84	15.0	84	15.0	74	84
Grammar	15.0	80	15.0	84	84	15.0	84	15.0	74	84
Spelling	15.0	80	15.0	84	84	15.0	84	15.0	74	84
Total	60.0	100.0	60.0	100.0	336	60.0	100.0	60.0	100.0	336
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1-6 - Not available as of the date of this report.

Section 101.01 (b)(1), (b)(4)  
 Reg. 1.101-1(b)

The Clerk Testes  
 For the First Term June 30, 2008

	COMMISSION		
	2008	2007	2006
TERM OF OFFICE BEGINS 1/1/08			
Article 3	44	41	40
Article 4	40	40	40
Article 5	44	41	40
Article 6	40	41	40
TERM OF COMMISSIONER BEGINS 1/1/08			
Article 3	40	40	40

Exhibit A 10